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Municipality Name: NMA Nelson Mandela Bay

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Budget for MTREF starting: 2019 **Budget Year:** 2019/20

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- Table D1 Budget Summary

Description	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	131	2,844	–	200	943	943	1,023	200	200
Investment revenue	4,002	2,388	2,000	2,000	2,000	2,000	2,323	1,500	1,500
Transfers recognised - operational	88,439	97,949	92,091	98,441	149,971	149,971	130,730	109,091	110,250
Other own revenue	8,470	8,748	4,100	32,595	800	800	300	300	300
Total Revenue (excluding capital transfers and contributions)	**101,042**	**111,929**	**98,191**	**133,236**	**153,714**	**153,714**	**134,377**	**111,091**	**112,250**
Employee costs	42,368	36,732	21,495	30,898	32,398	32,398	37,920	40,954	44,230
Remuneration of councillors	–	–	500	200	943	943	1,211	1,356	1,519
Depreciation & asset impairment	438	699	–	807	847	847	855	889	925
Finance charges	–	–	228	–	–	–	–	–	–
Materials and bulk purchases	–	–	83	–	–	–	–	–	–
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	51,896	74,095	38,873	48,147	56,372	56,372	37,634	29,294	25,982
Total Expenditure	**94,702**	**111,526**	**61,179**	**80,052**	**90,560**	**90,560**	**77,620**	**72,493**	**72,656**
Surplus/(Deficit)	**6,340**	**402**	**37,012**	**53,184**	**63,154**	**63,154**	**56,757**	**38,598**	**39,594**
Transfers and subsidies - capital (monetary allocations) (Natio	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**6,340**	**402**	**37,012**	**53,184**	**63,154**	**63,154**	**56,757**	**38,598**	**39,594**
Taxation	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**6,340**	**402**	**37,012**	**53,184**	**63,154**	**63,154**	**56,757**	**38,598**	**39,594**
Capital expenditure & funds sources									
Capital expenditure	**14,615**	**10,467**	**36,650**	**52,222**	**71,762**	**71,762**	**55,433**	**38,098**	**39,094**
Transfers recognised - capital	14,615	10,467	36,650	32,263	69,224	69,224	34,389	36,201	39,094
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	19,959	2,538	2,538	21,044	1,897	–
Total sources of capital funds	**14,615**	**10,467**	**36,650**	**52,222**	**71,762**	**71,762**	**55,433**	**38,098**	**39,094**
Financial position									
Total current assets	61,341	83,886	104,616	65,418	49,550	49,550	39,811	31,992	39,392
Total non current assets	7,837	7,633	7,221	914	2,863	2,863	12,055	12,100	12,169
Total current liabilities	61,341	83,280	102,708	65,227	65,227	65,227	46,466	37,812	38,812
Total non current liabilities	–	–	–	–	–	–	–	–	–
Community wealth/Equity	7,837	8,239	9,129	1,105	(12,814)	(12,814)	5,399	6,280	12,749
Cash flows									
Net cash from (used) operating	44,017	65,693	33,999	51,325	35,458	35,458	51,701	30,279	46,494
Net cash from (used) investing	(63,573)	(40,917)	(53,482)	(51,307)	(51,307)	(51,307)	(55,433)	(38,098)	(39,094)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**34,100**	**58,876**	**39,393**	**39,411**	**23,543**	**23,543**	**19,811**	**11,992**	**19,392**

- Table D2 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Source	1									
Property rates										
Service charges - electricity revenue										
Service charges - water revenue										
Service charges - sanitation revenue										
Service charges - refuse revenue		131	2,844	–	200	943	943	1,023	200	200
Rental of facilities and equipment		430	811	200	800	800	800	300	300	300
Interest earned - external investments		4,002	2,388	2,000	2,000	2,000	2,000	2,323	1,500	1,500
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–
Licences and permits		–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–
Transfers and subsidies		88,439	97,949	92,091	98,441	149,971	149,971	130,730	109,091	110,250
Other revenue		8,039	7,936	3,900	31,795	–	–	–	–	–
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)		**101,042**	**111,929**	**98,191**	**133,236**	**153,714**	**153,714**	**134,377**	**111,091**	**112,250**
Expenditure By Type										
Employee related costs		42,368	36,732	21,495	30,898	32,398	32,398	37,920	40,954	44,230
Remuneration of councillors		–	–	500	200	943	943	1,211	1,356	1,519
Debt impairment	4	69	65	–	61	206	206	65	69	69
Depreciation & asset impairment		438	699	–	807	847	847	855	889	925
Finance charges		–	–	228	–	–	–	–	–	–
Bulk purchases	2	–	–	–	–	–	–	–	–	–
Other materials	5	–	–	83	–	–	–	–	–	–
Contracted services		–	–	21,927	9,606	9,606	9,606	9,172	9,823	8,481
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure	3	51,827	74,030	16,946	38,480	46,561	46,561	28,397	19,403	17,433
Loss on disposal of PPE										
Total Expenditure		**94,702**	**111,526**	**61,179**	**80,052**	**90,560**	**90,560**	**77,620**	**72,493**	**72,656**
Surplus/(Deficit)		**6,340**	**402**	**37,012**	**53,184**	**63,154**	**63,154**	**56,757**	**38,598**	**39,594**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)										
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		**6,340**	**402**	**37,012**	**53,184**	**63,154**	**63,154**	**56,757**	**38,598**	**39,594**
Taxation										
Surplus/ (Deficit) for the year		**6,340**	**402**	**37,012**	**53,184**	**63,154**	**63,154**	**56,757**	**38,598**	**39,594**

References

1. Revenue includes sales of: (insert description)

2. Bulk purchases - electricity

2. Bulk purchases - water

3. Expenditure includes repairs & maintenance of:

4. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

5. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.

- Table D3 Capital Budget by asset class and funding

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure by Asset Class/Sub-class										
Infrastructure		**12,723**	**9,653**	**5,450**	**28,349**	**24,689**	**24,689**	**5,909**	**16,651**	**9,000**
Roads Infrastructure		12,723	9,653	5,450	17,200	22,054	22,054	3,230	4,924	9,000
Roads		12,723	9,653	5,450	5,000	5,238	5,238	3,230	4,924	9,000
Road Structures		–	–	–	12,200	16,816	16,816	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	400	400	–	–	–
Landfill Sites		–	–	–	–	400	400	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	11,149	2,235	2,235	2,679	11,726	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	11,149	2,235	2,235	2,679	11,726	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**1,892**	**814**	**6,000**	**18,559**	**24,632**	**24,632**	**33,494**	**16,747**	**16,000**
Community Facilities		959	(36)	6,000	10,972	15,833	15,833	10,680	8,850	6,000
Halls		959	(36)	–	–	–	–	–	–	–
Centres		–	–	–	8,769	743	743	–	–	–
Crèches		–	–	–	–	–	–	3,000	2,000	–
Clinics/Care Centres		–	–	–	–	–	–	1,480	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	500	500	5,000	2,000	5,000
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–

Parks		–	–	–	–	–	–	1,200	4,850	1,000
Public Open Space		–	–	6,000	2,203	14,590	14,590	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		933	850	–	7,586	8,800	8,800	22,814	7,897	10,000
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		933	850	–	7,586	8,800	8,800	22,814	7,897	10,000
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	4,154	4,154	3,571	3,723	13,100
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	3,851	3,851	3,500	3,723	13,100
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	303	303	71	–	–
Investment properties		–	–	–	–	–	–	8,500	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	8,500	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	8,500	–	–
Other assets		–	–	7,500	4,400	12,992	12,992	2,800	–	–
Operational Buildings		–	–	–	1,400	–	–	2,800	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	1,400	–	–	2,800	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	7,500	3,000	12,992	12,992	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	7,500	3,000	12,992	12,992	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	17,500	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	17,500	–	–	–	–	–	–
Intangible Assets		–	–	–	650	2,300	2,300	700	500	510
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	650	2,300	2,300	700	500	510
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	650	2,300	2,300	700	500	510
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	100	161	226	226	350	362	366
Computer Equipment		–	–	100	161	226	226	350	362	366
Furniture and Office Equipment		–	–	50	50	97	97	53	56	57
Furniture and Office Equipment		–	–	50	50	97	97	53	56	57
Machinery and Equipment		–	–	50	53	1,887	1,887	56	60	60
Machinery and Equipment		–	–	50	53	1,887	1,887	56	60	60
Transport Assets		–	–	–	–	784	784	–	–	–
Transport Assets		–	–	–	–	784	784	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total capital expenditure on assets	1	**14,615**	**10,467**	**36,650**	**52,222**	**71,762**	**71,762**	**55,433**	**38,098**	**39,094**

Funded by:										
National Government										
Provincial Government										
Parent Municipality		14,615	10,467	36,650	32,263	69,224	69,224	34,389	36,201	39,094
District Municipality										
Transfers recognised - capital		**14,615**	**10,467**	**36,650**	**32,263**	**69,224**	**69,224**	**34,389**	**36,201**	**39,094**
Borrowing	3				–					
Internally generated funds					19,959	2,538	2,538	21,044	1,897	
Total Capital Funding	4	**14,615**	**10,467**	**36,650**	**52,222**	**71,762**	**71,762**	**55,433**	**38,098**	**39,094**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment.

3. Include finance leases and PPP capital funding component of unitary payment

4. Total Capital Funding must balance with Total Capital Expenditure

check		-	-	-	-	-	-	-	-	-

- Table D4 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
ASSETS										
Current assets										
Cash		4,568	7,587	27			–	200	200	200
Call investment deposits		29,532	51,290	39,366	35,418	19,550	19,550	19,611	11,792	19,192
Consumer debtors				–		–	–			
Other debtors		27,240	24,481	64,699	30,000	30,000	30,000	20,000	20,000	20,000
Current portion of long-term receivables				–		–	–			
Inventory		–	528	524						
Total current assets		**61,341**	**83,886**	**104,616**	**65,418**	**49,550**	**49,550**	**39,811**	**31,992**	**39,392**
Non current assets										
Long-term receivables	3		–							
Investments										
Investment property										
Investment in Associate										
Property, plant and equipment	1	7,748	7,597	7,170	914	564	564	9,690	9,611	9,552
Biological										
Intangible		89	36	51		2,300	2,300	2,364	2,490	2,617
Other non-current assets										
Total non current assets		**7,837**	**7,633**	**7,221**	**914**	**2,863**	**2,863**	**12,055**	**12,100**	**12,169**
TOTAL ASSETS		**69,177**	**91,519**	**111,837**	**66,332**	**52,414**	**52,414**	**51,865**	**44,092**	**51,561**
LIABILITIES										
Current liabilities										
Bank overdraft										
Borrowing										
Consumer deposits										
Trade and other payables		61,112	82,217	102,563	55,227	55,227	55,227	42,466	33,612	34,312
Provisions	3	228	1,064	146	10,000	10,000	10,000	4,000	4,200	4,500
Total current liabilities		**61,341**	**83,280**	**102,708**	**65,227**	**65,227**	**65,227**	**46,466**	**37,812**	**38,812**
Non current liabilities										
Borrowing										
Provisions	3									
Total non current liabilities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL LIABILITIES		**61,341**	**83,280**	**102,708**	**65,227**	**65,227**	**65,227**	**46,466**	**37,812**	**38,812**
NET ASSETS	2	**7,837**	**8,239**	**9,129**	**1,105**	**(12,814)**	**(12,814)**	**5,399**	**6,280**	**12,749**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		7,837	8,239	9,129	1,105	(12,814)	(12,814)	5,399	6,280	12,749
Reserves										
TOTAL COMMUNITY WEALTH/EQUITY	2	**7,837**	**8,239**	**9,129**	**1,105**	**(12,814)**	**(12,814)**	**5,399**	**6,280**	**12,749**

References

1. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

2. Net assets must balance with Total Community Wealth/Equity

3. Include deferred tax and tax provisions

check balance	-	-	-	-	-	-	-	-	-

- Table D5 Budgeted Cash Flow

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates										
Service charges								1,323	500	500
Other revenue		19,723	20,379	4,265	31,795	1,743	1,743	–	–	–
Government - operating		38,304	69,645	55,276	67,093	81,773	81,773	76,456	71,971	72,150
Government - capital		37,009	51,671	36,450	31,349	70,098	70,098	54,274	49,120	50,100
Interest		2,769	2,395	1,800	2,000	2,000	2,000	2,323	1,500	1,500
Dividends										
Payments	2									
Suppliers and employees		(53,787)	(78,397)	(63,791)	(80,911)	(120,156)	(120,156)	(82,676)	(92,813)	(77,756)
Finance charges										
Dividends paid										
Transfers and Grants										
NET CASH FROM/(USED) OPERATING ACTIVITIES		**44,017**	**65,693**	**33,999**	**51,325**	**35,458**	**35,458**	**51,701**	**30,279**	**46,494**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (Increase) in non-current debtors										
Decrease (increase) other non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(63,573)	(40,917)	(53,482)	(51,307)	(51,307)	(51,307)	(55,433)	(38,098)	(39,094)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(63,573)**	**(40,917)**	**(53,482)**	**(51,307)**	**(51,307)**	**(51,307)**	**(55,433)**	**(38,098)**	**(39,094)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing									–	–
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD	1	**(19,556)**	**24,776**	**(19,483)**	**18**	**(15,850)**	**(15,850)**	**(3,733)**	**(7,819)**	**7,400**
Cash/cash equivalents at the year begin:	2	**53,657**	**34,100**	**58,876**	**39,393**	**39,393**	**39,393**	**23,543**	**19,811**	**11,992**
Cash/cash equivalents at the year end:	2	**34,100**	**58,876**	**39,393**	**39,411**	**23,543**	**23,543**	**19,811**	**11,992**	**19,392**

References

1. The end balance of Cash/cash equivalents must reconcile to detail in Table SD6

2. Cash equivalents includes investments with maturities of 3 months or less

check	(0)	(1)	–	3,993	3,993	3,993	0	(0)	(0)

- Supporting Table SD1 Measurable performance targets

Performance target description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Insert measure/s description										

Notes

1. The format of the objectives are to be negotiated between the entity and the municipality

- Supporting Table SD2 Financial and non-financial indicators

Description of indicator	Basis of calculation	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Finance charges & Depreciation / Operating Expenditure		0%	0%	0%	0%	0%	0%	0%	0%	0%
Borrowed funding of capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing / Funds & Reserves		0%	0%	0%	0%	0%	0%	0%	0%	0%
Liquidity											
Current Ratio	Current assets / current liabilities		1.00	1.01	1.02	1.00	0.76	0.76	0.86	0.85	1.01
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		1.00	1.01	1.02	1.00	0.76	0.76	0.86	0.85	1.01
Liquidity Ratio	Monetary Assets / Current Liabilities		0.56	0.71	0.38	0.54	0.30	0.30	0.43	0.32	0.50
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts / Last 12 Mths Billing			0%	0%	0%	0%	0%	0%	0%	0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	129.3%	250.0%	250.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		27%	22%	66%	23%	20%	20%	15%	18%	18%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered / Total Debtors > 12 Months Old		0%	0%	0%	0%	0%	0%	0%	0%	0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95%	95%	95%	95%	95%	95%	95%	95%	95%
Creditors to Cash and Investments			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Funding of Provisions											
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Indicators											
	Total Volume Losses (kW)	1	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total Cost of Losses (Rand '000)		0%	0%	0%	0%	0%	0%	0%	0%	0%
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated		0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total Volume Losses (kℓ)		0%	0%	0%	0%	0%	0%	0%	0%	0%
	Total Cost of Losses (Rand '000)		0%	0%	0%	0%	0%	0%	0%	0%	0%
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated		0%	0%	0%	0%	0%	0%	0%	0%	0%
Employee costs	Employee costs/Total Revenue - capital revenue		41.9%	32.8%	21.9%	23%	21%	21%	28%	37%	39%
Remuneration	Total remuneration/(Total Revenue - capital revenue)		41.9%	32.8%	22.4%	23.3%	21.7%	21.7%	29.1%	38.1%	40.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0%	0%	0%	0%	0%	0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)		0.1%	0.1%	0.2%	0%	0%	0%	0%	0%	0%
Financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		-	-	-	-	-	-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0%	0.0%	0.0%	0%	0%	0%	0%	0%	0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		60%	0.9	1.1	0.7	0.4	0.4	0.4	0.3	0.4

- Supporting Table SD3 Budgeted Investment Portfolio

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient
	1				–	–	–	

References

- Supporting Table SD4 Board member allowances and staff benefits

Summary of Employee and Board Member remuneration	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands		A	B	C	D	E	F	G	H	I
Remuneration										
Board Members of Entities										
Basic Salaries and Wages		–	–	500	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		–	–	–	–	–	–	–	–	–
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	200	943	943	1,211	1,356	1,519
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards	1	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities		**–**	**–**	**500**	**200**	**943**	**943**	**1,211**	**1,356**	**1,519**
% increase				**#DIV/0!**	**(0)**	**0**	**0**	**0**	**0**	**12.0%**
Senior Managers of Entities										
Basic Salaries and Wages		14,359	12,449	7,299	11,944	12,694	12,694	15,046	16,250	17,550
Pension and UIF Contributions		2,364	2,049	2,229	1,245	1,245	1,245	1,391	1,502	1,622
Medical Aid Contributions		2,119	1,837	592	716	716	716	800	864	933
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		2,166	1,878	1,498	3,490	3,490	3,490	3,898	4,210	4,546
Motor Vehicle Allowance		391	339	–	110	110	110	123	133	144
Cellphone Allowance			–	–	88	88	88	99	107	115
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	100	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	4	4	4	4	4	5
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	1	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		**21,400**	**18,553**	**11,718**	**17,598**	**18,348**	**18,348**	**21,360**	**23,069**	**24,915**
% increase			**(0)**	**(0)**	**0**	**0**	**0**	**0**	**0**	**8.0%**
Other Staff of Entities										
Basic Salaries and Wages		16,078	13,939	7,033	10,632	11,382	11,382	13,581	14,667	15,841
Pension and UIF Contributions		1,883	1,633	1,782	1,174	1,174	1,174	1,311	1,416	1,529
Medical Aid Contributions		942	816	962	1,280	1,280	1,280	1,430	1,544	1,668
Overtime		–	–	–		–	–	–	–	–
Performance Bonus		–	–	–		–	–	–	–	–
Motor Vehicle Allowance		–	–	–		–	–	–	–	–
Cellphone Allowance		–	–	–		–	–	–	–	–
Housing Allowances		–	–	–		–	–	–	–	–
Other benefits and allowances		2,066	1,791	–	213	213	213	238	257	277
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	1	–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		**20,968**	**18,179**	**9,777**	**13,300**	**14,050**	**14,050**	**16,560**	**17,884**	**19,315**
% increase			**(0)**	**(0)**	**0**	**0**	**0**	**0**	**0**	**8.0%**
Total Municipal Entities remuneration		**42,368**	**36,732**	**21,995**	**31,098**	**33,341**	**33,341**	**39,131**	**42,310**	**45,749**

- Supporting Table SD5 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2017/18			Current Year 2018/19			Budget Year 2019/20		
Number	1	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	3	11	–	–	11	–	–	11	–	–
Municipal entity employees	4									
CEO and Senior Managers	2	3	1	–	3	1	2	3	1	2
Other Managers	6	5	3	1	5	3	2	5	3	2
Professionals		*5*	*3*	*2*	*5*	*3*	*2*	*5*	*3*	*2*
Finance		2	2	–	2	2	–	2	2	–
Spatial/town planning		3	1	2	3	1	2	3	1	2
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		5	3	2	5	3	2	5	3	2
Technicians		*3*	*3*	–	*3*	*3*	–	*3*	*3*	–
Finance		3	3	–	3	3	–	3	3	–
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		10	3	7	10	3	7	10	3	7
Clerks (Clerical and administrative)		14	12	2	14	12	2	14	12	2
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations								6	5	1
Total Personnel Numbers		**56**	**28**	**14**	**56**	**28**	**17**	**62**	**33**	**18**
% increase			(50.0%)	(50.0%)	300.0%	100.0%	21.4%	264.7%	(46.8%)	(45.5%)
Total entity employees headcount	5									
Finance personnel headcount	7									
Human Resources personnel headcount	7									

References

1. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

2. s57 of the Systems Act

3. Include only in Consolidated Statements

4. Include municipal entity employees in Consolidated Statements

5. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

6. Managers who provide the direction of a critical technical function

7. Total number of employees working on these functions

- Supporting Table SD6 Budgeted monthly cash and revenue/expenditure

Description	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Operating Revenue By Source															
Property rates												–	–	–	–
Service charges - electricity revenue												–	–	–	–
Service charges - water revenue												–	–	–	–
Service charges - sanitation revenue												–	–	–	–
Service charges - refuse revenue	85	85	85	85	85	85	85	85	85	85	85	85	1,023	200	200
Rental of facilities and equipment	25	25	25	25	25	25	25	25	25	25	25	25	300	300	300
Interest earned - external investments	194	194	194	194	194	194	194	194	194	194	194	194	2,323	1,500	1,500
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	10,894	130,730	109,091	110,250
Other revenue												–	–	–	–
Gains on disposal of PPE												–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**11,198**	**11,198**	**11,198**	**11,198**	**11,198**	**11,198**	**11,198**	**11,198**	**11,198**	**11,198**	**11,198**	**11,198**	**134,377**	**111,091**	**112,250**
Operating Expenditure By Type															
Employee related costs	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	37,920	40,954	44,230
Remuneration of Board Members	101	101	101	101	101	101	101	101	101	101	101	101	1,211	1,356	1,519
Debt impairment	5	5	5	5	5	5	5	5	5	5	5	5	65	69	69
Depreciation & asset impairment	71	71	71	71	71	71	71	71	71	71	71	71	855	889	925
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases												–	–	–	–
Other materials												–	–	–	–
Contracted services	764	764	764	764	764	764	764	764	764	764	764	764	9,172	9,823	8,481
Transfers and subsidies												–	–	–	–
Other expenditure	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	28,397	19,403	17,433
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**6,468**	**6,468**	**6,468**	**6,468**	**6,468**	**6,468**	**6,468**	**6,468**	**6,468**	**6,468**	**6,468**	**6,468**	**77,620**	**72,493**	**72,656**

- Supporting Table SD7a Capital expenditure on new assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	**1,650**	**12,200**	**17,216**	**17,216**	–	–	–
Roads Infrastructure		–	–	1,650	12,200	16,816	16,816	–	–	–
Roads				1,650	–	–	–			
Road Structures				–	12,200	16,816	16,816			
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	400	400	–	–	–
Landfill Sites						400	400			
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**1,892**	**814**	–	**9,789**	**24,449**	**24,449**	**27,814**	**14,747**	**11,000**
Community Facilities		959	(36)	–	2,203	15,649	15,649	4,250	6,850	1,000
Halls		959	(36)							
Centres						743	743			
Crèches								3,000	2,000	–
Clinics/Care Centres								–	–	–
Fire/Ambulance Stations										
Testing Stations										
Museums						500	500	–	–	–
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks								1,200	4,850	1,000
Public Open Space					2,203	14,406	14,406			
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		933	850	–	7,586	8,800	8,800	22,814	7,897	10,000
Indoor Facilities										
Outdoor Facilities		933	850		7,586	8,800	8,800	22,814	7,897	10,000
Capital Spares										
Heritage assets		–	–	–	–	3,851	3,851	3,500	2,223	13,100
Monuments										
Historic Buildings						**3,851**	**3,851**	**3,500**	**2,223**	**13,100**
Works of Art								–	–	–
Conservation Areas										
Other Heritage										–
Investment properties		–	–	–	–	–	–	**8,500**	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	8,500	–	–
Improved Property								–	–	–
Unimproved Property								8,500		
Other assets		–	–	**7,500**	**4,400**	**12,992**	**12,992**	**2,800**	–	–
Operational Buildings		–	–	–	1,400	–	–	2,800	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres					1,400	–	–	2,800		–
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	7,500	3,000	12,992	12,992	–	–	–
Staff Housing										
Social Housing				7,500	3,000	12,992	12,992	–	–	–
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	650	2,300	2,300	700	500	510
Servitudes										
Licences and Rights		–	–	–	650	2,300	2,300	700	500	510
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications					650	2,300	2,300	700	500	510
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	100	161	226	226	350	362	366
Computer Equipment				100	161	226	226	350	362	366
Furniture and Office Equipment		–	–	50	50	97	97	53	56	57
Furniture and Office Equipment				50	50	97	97	53	56	57
Machinery and Equipment		–	–	50	53	1,887	1,887	56	60	60
Machinery and Equipment				50	53	1,887	1,887	56	60	60
Transport Assets		–	–	–	–	784	784	–	–	–
Transport Assets						784	784			
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	**1,892**	**814**	**9,350**	**27,303**	**63,892**	**63,892**	**42,973**	**17,947**	**25,094**

- Supporting Table SD7b Capital expenditure on renewal of existing assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**12,723**	**9,653**	**–**	**16,149**	**7,473**	**7,473**	**5,909**	**16,651**	**9,000**
Roads Infrastructure		12,723	9,653	–	5,000	5,238	5,238	3,230	4,924	9,000
Roads		12,723	9,653	–	5,000	5,238	5,238	3,230	4,924	9,000
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	11,149	2,235	2,235	2,679	11,726	–
Rail Lines										
Rail Structures					11,149	2,235	2,235	2,679	11,726	
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		**–**	**–**	**6,000**	**8,769**	**183**	**183**	**6,480**	**2,000**	**5,000**
Community Facilities		–	–	6,000	8,769	183	183	6,480	2,000	5,000
Halls										
Centres					8,769	–	–			
Crèches										
Clinics/Care Centres								1,480		
Fire/Ambulance Stations										
Testing Stations										
Museums								5,000	2,000	5,000
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space				6,000		183	183	–	–	–
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										

Heritage assets		–	–	–	–	303	303	71	1,500	–
Monuments										
Historic Buildings								–	**1,500**	–
Works of Art										
Conservation Areas										
Other Heritage						**303**	**303**	**71**		
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	5,000	–	–	–	–	–	–
Biological or Cultivated Assets				5,000						
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment								–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total capital expenditure on renewal of existing assets	1	**12,723**	**9,653**	**11,000**	**24,918**	**7,960**	**7,960**	**12,460**	**20,151**	**14,000**

- Supporting Table SD7c Expenditure on repairs and maintenance by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets										
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total expenditure on repairs and maintenance of assets		–	–	–	–	–	–	–	–	–

- Supporting Table SD7d Depreciation by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Depreciation by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										

Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										

Heritage assets	–	–	–	–	–	–	–	–	–
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property									
Unimproved Property									
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property									
Unimproved Property									
Other assets	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	–	–	–	–	–	–	–	–	–
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets									
Intangible Assets	139	289	–	333	333	333	353	375	383
Servitudes									
Licences and Rights	139	289	–	333	333	333	353	375	383
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications	60	53	–	61	61	61	64	68	73
Load Settlement Software Applications									
Unspecified	79	236	–	273	273	273	289	306	310
Computer Equipment	130	136	–	156	156	156	166	171	176
Computer Equipment	130	136	–	156	156	156	166	171	176
Furniture and Office Equipment	71	175	–	202	202	202	215	223	228
Furniture and Office Equipment	71	175	–	202	202	202	215	223	228
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment									
Transport Assets	99	99	–	114	114	114	121	121	139
Transport Assets	99	99	–	114	114	114	121	121	139
Land	–	–	–	–	–	–	–	–	–
Land									
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals									
Total Depreciation by Asset Class/Sub-class	**438**	**699**	**–**	**807**	**807**	**807**	**855**	**889**	**925**

- Supporting Table SD7e Capital expenditure on upgrading of existing assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			Medium Term Revenue and Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	3,800	–	–	–	–	–	–
Roads Infrastructure		–	–	3,800	–	–	–	–	–	–
Roads				3,800						
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property										
Unimproved Property										
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing		–	–	–	–	–	–	–	–	–
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets		–	–	12,500	–	–	–	–	–	–
Biological or Cultivated Assets				12,500						
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes										
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment										
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment										
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment										
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets										
Land		–	–	–	–	–	–	–	–	–
Land										
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals										
Total capital expenditure on upgrading of existing assets	1	–	–	16,300	–	–	–	–	–	–

- Supporting Table SD8 Future financial implications of the capital expenditure budget

Description	Ref	Preceding Years	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework			Forecast 2022/23	Forecast 2023/24
R thousands	1,3	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
Entities:								
Revenue Obligation By Contract	2							
Contract 1								
Contract 2								
Contract 3 etc								
Total Operating Revenue Implication		–	–	–	–	–	–	–
Expenditure Obligation By Contract	2							
Banking Services			33	21	23	23	24	26
Contract 2								
Contract 3 etc								
Total Operating Expenditure Implication		–	33	21	23	23	24	26
Capital Expenditure Obligation By Contract	2							
Contract 1								
Contract 2								
Contract 3 etc								
Total Capital Expenditure Implication		–	–	–	–	–	–	–
Total Entity Expenditure Implication		**–**	**33**	**21**	**23**	**23**	**24**	**26**

- Supporting Table SD9 Detailed capital budget

R thousand														2019/20 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2017/18	Current Year 2018/19 Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Entities:																
List all capital projects grouped by Entity																
Entity A	St Peters Property Rehabilitation project													–	1,500	–
	Baakens Valley Project 1													2,500	2,000	–
	Baakens Valley Project 2													2,050	2,000	–
	Bayworld Rehabiltation / Redevelopment													5,000	2,000	5,000
	NMBM SPUU COUNTERFUNDING CAPEX													3,000	2,000	
	Korsten / Schauderville - Other													1,500	2,000	10,000
	Singapi Road Upgrade Phase 4													–	2,000	5,000
	New Brighton Cultural Precinct Development													3,500	2,223	13,100
	Ultenhage Rail Sheds Upgrade													2,679	11,726	–
	Campanile Restoration													71	–	–
	Govan Mbeki Refurbishments													3,230	2,924	4,000
	Donkin Park Development													–	2,500	1,000
	Fort Frederick Park development													1,200	2,350	–
	Purchasing of Property													4,500	–	–
	Redevelopment of Aberdeens Building													4,000	–	–
	Helenvale SPUU - Security Lighting for Safe Pedestrian Routes													2,305	–	–
	Hivale SPUU - Safe Park & Sportsfields													5,690	1,897	–
	Helenvale SPUU Safer Schools incl Bayview PS Rehabilitation													8,769	–	–
	Helenvale SPUU Victim Care Safe House													1,480	–	–
	Helenvale SPUU Youth Training Facilities													2,800	–	–
	Property Plant and Equipment													1,159	978	994
Entity Capital expenditure												–	–	**55,433**	**38,098**	**39,094**

1. Must reconcile with budget table D5

2. Must reconcile with budget table D6

3. Refer municipal budget requirements

- Supporting Table SD11 External mechanisms

External mechanism Name of organisation R thousands	Ref	Period of agreement 1 Years/months	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2
					–